FREDERICK H. COHN

ATTORNEY AT LAW
245 A Seventh Street
Jersey City, New Jersey 07302
212-768-1110
201-876-2543
fcohn@frederickhcohn.com

N.Y. Office 111 Broadway Suite 1805 New York, New York 10006

FREDERICK H. COHN

Angela Lipsman, Esq. (N.Y.; N.J.) Irina Stankevitch, Paralegal

April 23, 2014

Hon. Richard J Sullivan United States Court House 40 Foley Square New York, NY 10007

> Re: United States v. Tanaka 05 Cr 621(RJS)

Dear Judge Sullivan:

In regard to your order of today requiring a response by the end of business today, I respectfully suggest that the statement made by Mr. Begos is not timely and respectfully decline at this time to address it. We adopt, as well, Ms. Shevitz' response.

Respectfully yours,

Frederick H. Cohn

cc: Vivian Shevitz, Esq. (Via E-mail)
Benjamin Naftalios, AUSA (via E-mail)